



**Depreciation Rate Chart**  
**as per Part "C" of Schedule II of The Companies Act 2013**

<b>Nature of Assets</b>	<b>Useful Life</b>	<b>Rate [SLM]</b>	<b>Rate [WDV]</b>
<b>I Buildings [NESD]</b>			
(a) Building (other than factory buildings) RCC Frame Structure	60 Years	1.58%	4.87%
(b) Building (other than factory buildings) other than RCC Frame Structure	30 Years	3.17%	9.50%
(c) Factory buildings	30 Years	3.17%	9.50%
(d) Fences, wells, tube wells	5 Years	19.00%	45.07%
(e) Other (including temporary structure, etc.)	3 Years	31.67%	63.16%
<b>II Bridges, culverts, bunkers, etc. [NESD]</b>	30 Years	3.17%	9.50%
<b>III Roads [NESD]</b>			
(a) Carpeted Roads			
(i) Carpeted Roads - RCC	10 Years	9.50%	25.89%
(ii) Carpeted Roads - other than RCC	5 Years	19.00%	45.07%
(b) Non-carpeted roads	3 Years	31.67%	63.16%
<b>IV Plant and Machinery</b>			
<b>(a) General rate applicable to Plant and Machinery not covered under Special Plant and Machinery</b>			
(i) Plant and Machinery other than continuous process plant not covered under specific	15 Years	6.33%	18.10%
(ii) Continuous process plant for which no special rate has been prescribed under (ii) below	8 Years	11.88%	31.23%
<b>(b) Special Plant and Machinery</b>			
(i) Plant and Machinery related to production and exhibition of Motion Picture Films			
1 Cinematograph films - Machinery used in the production and exhibition of cinematograph films, recording and reproducing equipments, developing machines, printing machines, editing machines, synchronizers and studio lights	13 Years	7.31%	20.58%
2 Projecting equipment for exhibition of films	13 Years	7.31%	20.58%
(ii) Plant and Machinery used in glass			
1 Plant and Machinery except direct fire glass melting furnaces - Recuperative and regenerative glass melting furnaces	13 Years	7.31%	20.58%
2 Plant and Machinery except direct fire glass melting furnaces - Moulds [NESD]	8 Years	11.88%	31.23%
3 Float Glass Melting Furnaces [NESD]	10 Years	9.50%	25.89%
(iii) Plant and Machinery used in mines and quarries	8 Years	11.88%	31.23%
Portable underground machinery and earth moving machinery used in open cast mining			



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(iv)	Plant and Machinery used in Telecommunications [NESD]			
	1 Towers	18 Years	5.28%	15.33%
	2 Telecom transceivers, switching centres, transmission and other network equipment	13 Years	7.31%	20.58%
	3 Telecom - Ducts, Cables and optical fibre	18 Years	5.28%	15.33%
	4 Satellites	18 Years	5.28%	15.33%
(v)	Plant and Machinery used in exploration, production and refining oil and gas [NESD]			
	1 Refineries	25 Years	3.80%	11.29%
	2 Oil and gas assets (including wells), processing plant and facilities	25 Years	3.80%	11.29%
	3 Petrochemical Plant	25 Years	3.80%	11.29%
	4 Storage tanks and related equipment	25 Years	3.80%	11.29%
	5 Pipelines	30 Years	3.17%	9.50%
	6 Drilling Rig	30 Years	3.17%	9.50%
	7 Field operations (above ground) Portable boilers, drilling tools, well-head tanks, etc.	8 Years	11.88%	31.23%
	8 Loggers	8 Years	11.88%	31.23%
(vi)	Plant and Machinery used in generation, transmission and distribution of power [NESD]			
	1 Thermal / Gas / Combined Cycle Power Generation Plant	40 Years	2.38%	7.22%
	2 Hydro Power Generation Plant	40 Years	2.38%	7.22%
	3 Nuclear Power Generation Plant	40 Years	2.38%	7.22%
	4 Transmission lines, cables and other network assets	40 Years	2.38%	7.22%
	5 Wind Power Generation Plant	22 Years	4.32%	12.73%
	6 Electric Distribution Plant	35 Years	2.71%	8.20%
	7 Gas Storage and Distribution Plant	30 Years	3.17%	9.50%
	8 Water Distribution Plant including pipelines	30 Years	3.17%	9.50%
(vii)	Plant and Machinery used in manufacture of			
	1 Sinter Plant	20 Years	4.75%	13.91%
	2 Blast Furnace	20 Years	4.75%	13.91%
	3 Coke Ovens	20 Years	4.75%	13.91%
	4 Rolling mill in steel plant	20 Years	4.75%	13.91%
	5 Basic Oxygen Furnace Converter	25 Years	3.80%	11.29%



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(viii)	Plant and Machinery used in manufacture of non ferrous metals			
	1 Metal pot line [NESD]	40 Years	2.38%	7.22%
	2 Bauxite crushing and grinding section	40 Years	2.38%	7.22%
	3 Digester Section [NESD]	40 Years	2.38%	7.22%
	4 Turbine [NESD]	40 Years	2.38%	7.22%
	5 Equipments for Calcinations [NESD]	40 Years	2.38%	7.22%
	6 Copper Smelter [NESD]	40 Years	2.38%	7.22%
	7 Roll Grinder	40 Years	2.38%	7.22%
	8 Soaking Pit	30 Years	3.17%	9.50%
	9 Annealing Furnace	30 Years	3.17%	9.50%
	10 Rolling Mills	30 Years	3.17%	9.50%
	11 Equipments for Scalping, Slitting, etc. [NSED]	30 Years	3.17%	9.50%
	12 Surface Miner, Ripper Dozer, etc. used in mines	25 Years	3.80%	11.29%
	13 Copper refining plant [NSED]	25 Years	3.80%	11.29%
(ix)	Plant and Machinery used in medical and surgical operations [NESD]			
	1 Electrical Machinery, X-ray and electrotherapeutic apparatus and accessories thereto, medical, diagnostic equipments, namely, Cat-scan, Ultrasound Machines, ECG Monitors, etc.	13 Years	7.31%	20.58%
	2 Other Equipments	15 Years	6.33%	18.10%
(x)	Plant and Machinery used in manufacture of pharmaceuticals and chemicals [NESD]			
	1 Reactors	20 Years	4.75%	13.91%
	2 Distillation Columns	20 Years	4.75%	13.91%
	3 Drying equipments / Centrifuges and Decanters	20 Years	4.75%	13.91%
	4 Vessel / Storage tanks	20 Years	4.75%	13.91%
(xi)	Plant and Machinery used in civil construction			
	1 Concreting, Crushing, Piling Equipments and Road Making Equipments	12 Years	7.92%	22.09%
	2 Heavy Lift Equipments -			
	- Cranes with capacity more than 100 tons	20 Years	4.75%	13.91%
	- Cranes with capacity less than 100 tons	15 Years	6.33%	18.10%
	3 Transmission line, Tunnelling Equipments [NESD]	10 Years	9.50%	25.89%
	4 Earth-moving equipments	9 Years	10.56%	28.31%
	5 Others including Material Handling / Pipeline / Welding Equipments [NESD]	12 Years	7.92%	22.09%
(xii)	Plant and Machinery used in salt works [NESD]	15 Years	6.33%	18.10%



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<b>V Furniture and fittings [NESD]</b>			
(a) General furniture and fittings	10 Years	9.50%	25.89%
(b) Furniture and fittings used in hotels, restaurants and boarding houses, schools, colleges and other education institutions, libraries, welfare centres, meeting halls, cinema houses, theatres and circuses and furniture and fittings let out on hire for used on occasion of marriages and similar functions	8 Years	11.88%	31.23%
<b>VI Motor Vehicles [NESD]</b>			
(a) Motor cycles, scooters and other mopeds	10 Years	9.50%	25.89%
(b) Motor buses, motor lorries, motor cars and motor taxis used in a business of running them on hire	6 Years	15.83%	39.30%
(c) Motor buses, motor lorries, motor cars and motor taxis other than those used in a business of running them on	8 Years	11.88%	31.23%
(d) Motor tractors, harvesting combines and heavy vehicles	8 Years	11.88%	31.23%
(e) Electrically operated vehicles including battery powered or fuel cell powered vehicles	8 Years	11.88%	31.23%
<b>VII Ships [NESD]</b>			
(a) Ocean-going ships			
(i) Bulk Carriers and liner vessels	25 Years	3.80%	11.29%
(ii) Crude tankers, product carriers and easy chemical carriers with or without conventional	20 Years	4.75%	13.91%
(iii) Chemicals and Acid Carriers			
1 With Stainless steel tanks	25 Years	3.80%	11.29%
2 With other tanks	20 Years	4.75%	13.91%
(iv) Liquefied gas carriers	30 Years	3.17%	9.50%
(v) Conventional large passenger vessels which are used for cruise purpose also	30 Years	3.17%	9.50%
(vi) Coastal service ships of all categories	30 Years	3.17%	9.50%
(vii) Offshore supply and support vessels	20 Years	4.75%	13.91%
(viii) Catamarans and other high speed passenger for ships or boats	20 Years	4.75%	13.91%
(ix) Drill ships	25 Years	3.80%	11.29%
(x) Hovercrafts	15 Years	6.33%	18.10%
(xi) Fishing vessels with wooden hull	10 Years	9.50%	25.89%
(xii) Dredgers, tugs, barges, survey launches and other similar ships used mainly for dredging	14 Years	6.79%	19.26%
(b) Vessels ordinarily operating on inland waters			
(i) Speed boats	13 Years	7.31%	20.58%
(ii) Other vessels	28 Years	3.39%	10.15%



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<b>VIII Aircrafts or Helicopters [NESD]</b>	20 Years	4.75%	13.91%
<b>IX Railway siding, locomotives, rolling stocks, tramways and railway used by concerns, excluding railway</b>	15 Years	6.33%	18.10%
<b>X Ropeway structures [NESD]</b>	15 Years	6.33%	18.10%
<b>XI Office equipments [NESD]</b>	5 Years	19.00%	45.07%
<b>XII Computers and data processing units [NESD]</b>			
(a) Servers and networks	6 Years	15.83%	39.30%
(b) End user devices, such as, desktops, laptops, etc.	3 Years	31.67%	63.16%
<b>XIII Laboratory equipment [NESD]</b>			
(a) General laboratory equipment	10 Years	9.50%	25.89%
(b) Laboratory equipments used in education institutions	5 Years	19.00%	45.07%
<b>XIV Electrical Installations and Equipment [NESD]</b>	10 Years	9.50%	25.89%
<b>XV Hydraulic woks, pipelines and sluices [NESD]</b>	15 Years	6.33%	18.10%